

EXHIBIT 31

JAN A. SIGMON



September 7, 2018

Hon. William H. Pauley III
Daniel P. Moynihan United States Courthouse
500 Pearl Street
Courtroom 20B
New York, New York 10007-1312

Re: Statement in Support of Michael Cohen, US v. Michael Cohen, 18 Cr. ____ (WHP)

Dear Honorable Judge Pauley,

I write to Your Honor in support of my friend for over two decades, Michael Cohen. I feel passionately about the court's consideration of Michael as the person I have known since 1998, and not simply the man who has admitted to some meaningful violations of law. I believe that in determining Michael's sentence, it is imperative that the court understand the totality of who Michael is and has been in the decades I have known him, and not just the figure portrayed both in the media and in the charges levied against him.

I was born and raised in Bethlehem, Pennsylvania, one of six children raised by a fabulous mother and father, a well-known and beloved local lawyer and Republican State Committeeman for over 40 years. I attended the University of Pennsylvania (Penn) and Brooklyn Law School and have lived in Manhattan for over 36 years. I have been married for 29 years and raised three children, all of whom attended Riverdale Country School (RCS) and Penn. I am a licensed lawyer in the State of New York (retired from practice), and run my own consulting business, having worked as a senior thought leadership marketer for BlackRock, LinkedIn and Royal Bank of Canada, among others. I long served on the Executive Committee at RCS and am very active at Penn, including as a member of the Board of Overseers of its Nursing School. I offer my brief bio as a way of explaining that that I have spent a lifetime nurturing a beautiful family and building a community of close and trusted friends and colleagues. My family's reputation and achievements mean everything to me, and I stand strongly behind them, my friends and the communities I have spent a lifetime supporting.

I came to know Michael, his wife Laura, and their daughter Samantha when our middle daughter and Samantha started at Park Avenue Synagogue Nursery School in NYC over 20 years ago. The girls became fast friends and played together regularly at both our home and at the Cohen's. We remained friends over the years, having intersecting, close social circles. Our youngest child, a son, also became friendly with the Cohen's son, Jake, as their social circles were also similar. We became even more friendly socially when Samantha joined our middle daughter at Penn. Samantha joined the same sorority and even lived in the same house one year. Over two decades, we have often dined together as families, as couples, and attended many parties and social events/milestones together. Michael has always been a

completely trustworthy and reliable friend to me and my family, and I have only ever witnessed him behave in the same manner to all of the people with whom we socialize and know. He has been wonderful to our two younger children, and as a parent of their friends, he has been gracious and generous with his home, time, attention and advice.

While our family was always closely connected with RCS, Michael was a leader and Board Vice Chair at Columbia Grammar Preparatory School in New York. I reached out to Michael several times over the years with respect to friends who were interested in the school, and Michael could not have been more gracious in his treatment, time and attention to these people to whom he had no obligation or connection. His kindness only ever benefitted the school but never him personally.

Similarly, Michael was incredibly generous with his time and "Rolodex" with respect to my own husband at a time when my husband was concerned about waning times in his own business. Michael sought nothing in return and honestly spent more time trying to trouble shoot with my husband than a number of people whom we have known all our adult lives.

In the decades I have known Michael, I have never known him to be anything less than kind, generous and giving of himself to others. As someone who places family above all else, and who greatly respects people for the families they have nurtured, I can state unequivocally that Michael has raised two absolutely fantastic children: they are both smart, hard-working, enterprising, respectful, socially astute, kind and loyal. He is very much in love with his fabulous wife, Laura, whom he treats with the greatest love and respect. The family's closeness and devotion to one another is palpable and endearing and is to be commended and respected. I cannot fathom the pain they are all feeling in these difficult times.

The Honorable Supreme Court Justice, Sonia Sotomayor, wrote that "Good people can do bad things, make bad decisions. It doesn't make them bad people." I could not agree more with the Justice. Michael is well aware of and is beyond remorseful for the wrongdoing he has committed. He is prepared to accept punishment for those misdeeds. That said, I implore Your Honor to look at the totality of this man's life, all the good deeds he has done, the enviable marriage he has nurtured, and the two wonderful children he has raised. Michael Cohen is not a bad person; he made some bad decisions.

I appreciate your taking the time to read and absorb my thoughts about who Michael Cohen really is as a person, husband, father, friend and member of the community. In determining his sentence, I ask for Your Honor's deepest consideration, understanding, and above all, mercy for my friend, Michael Cohen.

Yours sincerely,

Jan Sigmon

